SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 14/2024-GST/SIKKIM **Date: 10th July, 2024**

NOTIFICATION

In exercise of the powers conferred by the first proviso to section 44 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2023-24 is up to two crore rupees, from filing annual return for the said financial year.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

Manoj Rai ,Commissioner
Commercial Taxes Division
Finance Department